

Claim for Refund of Use Tax Paid on Motor Vehicle Purchased from Other than a Motor Vehicle Dealer

Part I Instructions

Statutory Authority: Conn. Gen. Stat. §12-431(b)

General Purpose: A person purchasing a motor vehicle from a person other than a motor vehicle dealer or licensed motor vehicle lessor must pay Connecticut use tax on the average trade-in value of the vehicle as shown in the **N.A.D.A. Official Used Car Guide, Eastern Edition** for the month of purchase. The average trade-in value does not include additions or deductions, such as for low or high mileage, or for optional equipment or the absence of optional equipment. If the purchaser can prove that the actual purchase price of the motor vehicle was less than the average trade-in value and submits a properly completed **CERT-106** and the documentation described below, within three years of paying the tax to the Connecticut Department of Motor Vehicles, then the Department of Revenue Services (DRS) will refund the overpayment of Connecticut use tax. Do **not** use **CERT-106** if the actual purchase price of the vehicle equals or exceeds its average trade-in value. You owe Connecticut use tax on the actual purchase price of the vehicle.

Who Should Use This Form: Any person who:

- Purchased a motor vehicle from a person who is not a motor vehicle dealer or licensed motor vehicle lessor; and
- Paid less for the motor vehicle than its average trade-in value, as shown in the **N.A.D.A. Official Used Car Guide, Eastern Edition**, for the month of purchase; and
- Paid Connecticut use tax, when registering the vehicle with the Connecticut Department of Motor Vehicles, based on the vehicle's average trade-in value; and
- Wishes to claim a partial refund of the Connecticut use tax because the person can prove that the actual purchase price of the motor vehicle was less than the vehicle's average trade-in value; or
- Wishes to claim a full refund of the Connecticut use tax because the person can prove that the original purchase was exempt.

All Claims Must Include:

- ☐ **Purchaser's Declaration:** The purchaser or purchasers must complete the Purchaser's Declaration on the reverse of this form.
- ☐ **Seller's Declaration:** The seller or sellers must complete the Seller's Declaration on the reverse of this form.
- ☐ **Validated Form H-13:** Attach a copy of the validated Form H-13, *Official Registration of a Motor Vehicle and Application for Certificate of Title*. (Do not attach a copy of the certificate of title.)
- ☐ **Cancelled Check or Other Evidence of Payment of the Purchase Price of the Motor Vehicle:** If payment was made by check, attach a copy of the cancelled check used to purchase the vehicle (front and back). If payment was not made by check, attach other evidence of payment, such as a copy of the bank statement showing the withdrawal if you paid with cash.
- ☐ **Explanation for Actual Purchase Price Being Less Than N.A.D.A. Average Trade-in Value:** Attach an explanation, and documenting evidence such as a dated photograph from the time the motor vehicle was acquired, repair bill, or appraisal of the condition of the vehicle.

To Submit a Claim: Submit **CERT-106**, and the documentation described above, within three years of paying the tax to:

Department of Revenue Services
PO Box 5088
Hartford CT 06102-5088

Notice of Allowance or Disallowance of a Claim: DRS generally gives notice of allowance or disallowance of a claim for refund within 90 days after it receives a properly completed **CERT-106**. Allowed claims are subject to further examination as provided by law.

For Further Information: Call Taxpayer Services at **1-800-382-9463** (within Connecticut) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling **860-297-4911**.

Part II Purchaser - Read instructions first, then complete this Part and Parts III and IV on the back. (Please print clearly)

Social Security Number of Purchaser		Tax Type 77		Rec Type 75/76		Trans 2					
ADY 1		Name of Purchaser Last First									
Address											
City		State		ZIP Code							
For DRS Use Only		Rec Type 41		Account Number		Tax Type 77		Period		Unit 1	
Transaction Date				Status 19		Reason 11		Tax Amount			
Reference MVD		Source 3		Prepared By				Supervisor's Initials			

Continued on Reverse

Part III Motor Vehicle Identification and Refund Calculation

Description of Motor Vehicle

Date of Purchase _____ Date of Registration _____
Make of Vehicle _____ Model _____ Year _____
Vehicle Identification Number _____ Odometer Reading on Date of Purchase _____

Refund Calculation

Value Used by DMV to Compute Tax \$ _____ Tax Paid to DMV \$ _____
Actual Purchase Price \$ _____ X 6% = Tax Actually Due \$ _____
Refund Claimed (Tax Paid Less Tax Actually Due) \$ _____

Part IV Purchaser's Declaration

I, the purchaser named in Part II, declare that I purchased the motor vehicle identified in Part III from the seller named in Part V. The actual purchase price of the vehicle was \$ _____. No other consideration, such as transfers of property other than money, or cancellations or offsets of debts owed by the seller, has been or will be paid or transferred by me in connection with my purchase of the vehicle identified in Part III. I declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Signature of Purchaser _____ Social Security Number _____
Print Name of Purchaser _____ Telephone (____) _____ Date _____
If Jointly Purchased,
Signature of Other Purchaser _____ Social Security Number _____
Print Name of Other Purchaser _____ Telephone (____) _____ Date _____

Part V Seller's Declaration

I, the seller, declare that I sold the vehicle identified in Part III to the purchaser named in Part II. The actual purchase price of the vehicle was \$ _____. No other consideration, such as transfers of property other than money, or cancellations or offsets of debts owed to the purchaser, has been or will be paid or transferred to me in connection with my sale of the vehicle identified in Part III. I declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Signature of Seller _____ Social Security Number _____
Print Name of Seller _____ Telephone (____) _____ Date _____
Address of Seller _____
If Jointly Sold,
Signature of Other Seller _____ Social Security Number _____
Print Name of Other Seller _____ Telephone (____) _____ Date _____
Address of Other Seller _____